

## Minimum Compensation for 2017

Presbytery's policy requires COM to recommend minimum compensation at 80% of the Median Effective Salary established by the Board of Pensions for the previous year. In 2016, the MES is \$57,300. The following recommended figures are based on that figure.

### **For teaching elders in pastoral positions:**

Minimum Effective Salary (includes the items below) \$ 45,840

Cash Salary

Manse Value (if provided, which must be at least 30% of cash salary), and/or

Housing and/or utility allowance

(NOTE: If Social Security offset – SECA allowance – is more than an employee's share, or other benefits such as a 403b or a section 125 plan are provided, those are included in the Effective Salary. Social Security [Self-employment tax] offset that is not more than an employee's share is not included in the effective salary.)

Also required: Medical, pension, disability, and death benefit coverage through the Board of Pensions or similar plan if the teaching elder is a member of another denomination. Dues for those working full-time are 36.5% of effective compensation (pension 11%, death & disability 1%, medical 24.5%). For those working at least 20 hours a week but less than full-time, the Board calculates medical dues based on the churchwide median. This Presbytery requires that employing congregations pay total dues equal to at least 36.5% of the teaching elder's effective compensation. This requirement does not apply to those teaching elders who are honorably retired.

### **Professional reimbursable expenses:**

Note: Presbytery policy sets these figures at an established percentage of Minimum Effective Salary. Those percentages are given in parentheses.

Travel expense at IRS rate

Professional Development allowance (2.5%) \$1,146

*Note that these are reimbursable expenses. Vouchers and/or receipts should be presented to the church for reimbursement.*

Paid vacation of four weeks annually (which includes four Sundays)

Paid Professional Development leave of two weeks annually (which includes two Sundays) (cumulative up to six weeks)

In addition, for any professional development event through the Omaha Presbyterian Seminary Foundation, the teaching elder is to receive the time and registration cost of one event above and beyond the minimum terms for Professional Development.

Moving expenses (one-time cost for new pastor)

### **Minimum full-time salary for Commissioned Ruling Elders \$36,672**

Presbytery policy sets this at 80% of the minimum effective salary of pastors.

Minimum professional development allowance (2.5%) \$916.80

### **Recommended honoraria for specific pastoral services by someone other than the church's own Pastor (percentages are of minimum effective salary):**

Supply preaching (.362%) \$166

Additional for multiple services \$50.00 per service

Wedding (.435%)+ \$199

Wedding rehearsal (.22%) \$101

Funeral (.435%)+ \$199

Home or hospital visit (.073%) \$33.45

Moderate meetings: Each meeting of Session or congregation (.22%) \$101

+The church's obligation is reduced by any amount paid by the family.